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October 5, 2004

OCT 0 5 '04

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of September 30, 2004, a secondary document as defined in the Board's Rules for the Recordation

The enclosed document relates to the Addendum of Lease which was previously filed with the Board under Recordation Number 23886-A.

The name and address of the party to the enclosed document are:

Lessor:

Provident Bank

One East Fourth Street Cincinnati Ohio 45202

[Lessee:

The Andersons, Inc. 480 Dussel Drive

Maumee, Ohio 43537]

Mr. Vernon A. Williams October 5, 2004 Page 2

is:

A description of the railroad equipment covered by the enclosed document

 $5 \ railcars: \ AEX \ 001201, \ AEX \ 001207, \ AEX \ 001227, \ AEX \ 001259 \ and \ AEX \ 001312.$

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

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RWA/anm Enclosures

RECORDATION NO. 2386-D filed

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SURFACE TRANSPORTATION BOARD

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: The Provident Bank hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 001201 AEX 001207 AEX 001227 AEX 001259 AEX 001312

The primary document(s) to which this PARTIAL release relates, are between The Provident Bank (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 23886-A dated 03/05/2002.

IN WITNESS WHEREOF, The Provident Bank, has hereunto set its name, by its proper office thereunto duly authorized, this 30th day of September, 2004.

THE PROVIDENT BANK

Rae E. Buck

Rae E. Buck Vice President

STATE OF OHIO

County of HAMILTON ss

On this fourth day of October, 2004, personally appeared _Rae E. Buck, to me personally known, who, being duly sworn, did say that he is a Vice President of The Provident Bank, and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Notary Publ*i*c

BRENDA L. JONES Notary Public, State of Ohio My Commission Expires 10-30-06

BILL OF SALE

KNOWN ALL MEN BY THESE PRESENTS: that PROVIDENT COMMERCIAL GROUP, INC. ("Seller") for \$10.00 good and valuable consideration to them paid by THE ANDERSONS, INC. ("Purchaser"), the receipt whereof is hereby acknowledged, has bargained, sold, granted, and conveyed and by these presents does bargain, sell and convey unto said Purchaser, its successors and assigns, all of Seller's right, title and interest in and to the following described property leased by Seller to Purchaser under the Master Lease Agreement dated as of February 28, 2002, to wit:

Exhibit A

Railcar	AEX 001201
Railcar	AEX 001207
Railcar	AEX 001227
Railcar	AEX 001259
Railcar	AEX 001312

To have and to hold the same unto said Purchaser, its successors and assigns forever. And said Seller, its successors and assigns does hereby covenant with said Purchaser, its successors and assigns, that the equipment is free of all liens and encumbrances arising by, through or under Seller.

OTHER THAN THE ABOVE LIMITED WARRANTY OF TITLE, SAID EQUIPMENT IS PURCHASED BY PURCHASER "AS IS" WITHOUT ANY EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS OF ANY KIND, WITHOUT LIMITATION, SELLER DOES NOT WARRANT THE EQUIPMENT IS OF MERCHANTABLE QUALITY NOR THAT IT CAN BE USED FOR ANY PARTICULAR PURPOSE.

IN WITNESS WHEREOF, said PROVIDENT COMMERCIAL GROUP, INC. has hereunder executed this Bill of Sale this 30th day of September, 2004.

PROVIDENT COMMERCIAL GROUP, INC.

Rae E. Buck, II

Vice President

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: October 5, 2004

Edward M. Luria